
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Paragraph 3. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 5

GAMING LICENCE DUTY

Textual Amendments

- F1** Sch. 5 repealed (E.W.S.) (with saving) by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(1)(2), Sch. 6 para. 3, [Sch. 7](#)

Power to estimate duty

- 3 (1) Where an amount is due on account of gaming licence duty chargeable by reference to gross gaming yield but the Commissioners are unable to ascertain the amount of the duty properly due because—
- (a) returns, accounts, records or other documents have not been made, kept, preserved or produced as required by regulations made under this Schedule or the said Schedule 2; or
 - (b) it appears to the Commissioners that any returns, accounts, records or other documents are incomplete or incorrect,
- they may estimate the amount due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.]

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1980, Paragraph 3.